

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT
OF
LOGANSPOUT JUVENILE CORRECTIONAL FACILITY
STATE OF INDIANA
July 1, 2002 to June 30, 2005

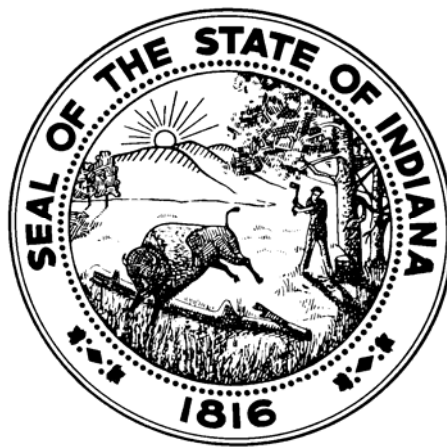


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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Evelyn Ridley–Turner J. David Donahue	02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Kellie Whitcomb	07-01-02 to 06-30-06



STATE OF INDIANA

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TO: THE OFFICIALS OF THE LOGANSPOUT JUVENILE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Logansport Juvenile Correctional Facility for the period of July 1, 2002 to June 30, 2005. Logansport Juvenile Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Logansport Juvenile Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

February 1, 2006

LOGANSPORT STATE HOSPITAL
EXIT CONFERENCE

The contents of this report were discussed on February 1, 2006, with Kellie Whitcomb, Superintendent; and Carmen Babb, Regional Director. Our audit disclosed no material items that warrant comment at this time.